

2026 TENTATIVE BUDGET INFORMATION PACKET

Prepared for the Essex County Board
of Supervisors. November 2025

By: **Michael Mascarenas**
Essex County Manager / Budget Officer



Essex County Office of the Manager

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November 6, 2025

Honorable Judith A. Garrison
Clerk of the Board of Supervisors
7551 Court Street
Elizabethtown, NY 12932

Dear Judy:

Please find attached the 2026 Essex County Tentative Budget. Please accept this letter as my Budget Message regarding the contents of the Tentative Budget as presented.

As per the attached Schedule, this budget has total appropriations of \$138,093,071.00 which is 4.76% higher than last year's budget. Our total revenues are projected at \$106,882,434 which is 4.85 % higher than last year's budget. The net cost to the 2026 Tentative Budget, based upon the difference between the appropriations and revenues is \$31,210,637.00, this difference represents a 4.46% net increase from the 2025 Budget which had a net cost of \$29,879,364.00.

The 2026 Tentative Budget as presented by this office represents a 2.21% increase in the proposed 2026 Tax Levy. The net cost of \$31,210,637.00 makes use of Appropriated General Fund Balance in the amount of \$2,210,637.00. Last year we used \$1,507,364.00 from the General Fund Balance. This year our projected levy for 2026, stands at \$29,000,000.00 which represents the 2.21% increase in the projected 2026 tax levy.

In terms of the tax rate, last year's tax rate was \$2.65 per thousand of assessed value. The 2026 projected levy of \$29,000,000.00 would equate to an estimated tax rate of \$2.56 per thousand of assessed value, subject to any late assessed value changes. The \$2.56 per thousand represents a 3.4% decrease to the 2026 tax rate as compared to the 2025 tax rate. Please note, the final tax rate calculations within individual Towns and Villages will be subject to change based upon any chargebacks or sales tax revenues applied to the County tax warrant by those individual Towns or Villages. Last year a home assessed at \$100,000, would have paid \$265.00 in County tax. This year a home assessed at \$100,000, would be projected to pay \$256.00 in County tax, a decrease of \$9.00.

Sincerely yours,

J. Michael Mascarenas
County Manager/Budget Officer



2026 TENTATIVE BUDGET

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TAX CAP SUMMARY

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy FYE 2025	\$28,683,684
Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	\$0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	--
Tax Base Growth Factor	1.0074
PILOTs Receivable FYE 2025	\$10,655
Tort Exclusion Amount Claimed in FYE 2025	\$0
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2026	\$25,537
Available Carryover from FYE 2025	--
Tax Levy Limit Before Adjustments/Exclusions	\$29,459,193

Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
Total Adjustments	\$0
Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$29,459,193

Exclusions	
Tort Exclusion	\$0
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$0
Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$29,459,193
Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	--
FYE 2026 Proposed Levy, Net of Reserve	\$29,000,000
Difference Between Tax Levy Limit and Proposed Levy	\$459,193
Do you plan to override the Tax Cap for FYE 2026?	No

SUBJECT TO REVISION

**FISCAL 2026 TAX RATES
FOR COUNTY PURPOSES**

ESSEX COUNTY REAL PROPERTY TAX SERVICE

FISCAL 2026 TAX LEVY: \$29,000,000

November 5, 2025

07:43 AM

TOWN	TAXABLE ASSESSED VALUE	EQUALIZATION RATE	EQUALIZED ASSESSED VALUE	% SHARE OF COUNTY TAX	\$ SHARE OF COUNTY TAX	TAX RATE PER THOUSAND TAXABLE VALUE
CHESTERFIELD	398,942,484	100.00%	398,942,484	3.562094%	\$1,033,007.26	\$2.589364
CROWN POINT	184,063,829	75.00%	245,418,439	2.165619%	\$628,029.42	\$3.412020
ELIZABETHTOWN	201,994,388	78.06%	258,768,112	2.283278%	\$662,150.50	\$3.278064
ESSEX	232,997,485	100.00%	232,997,485	2.075250%	\$601,822.40	\$2.582957
JAY	519,985,363	100.00%	519,985,363	4.744789%	\$1,375,988.70	\$2.646207
KEENE	976,754,434	100.00%	976,754,434	8.720692%	\$2,529,000.76	\$2.589188
LEWIS	176,166,443	100.00%	176,166,443	1.554428%	\$450,783.99	\$2.558853
MINERVA	474,903,080	100.00%	474,903,080	4.283760%	\$1,242,290.40	\$2.615882
MORIAH	373,382,237	100.00%	373,382,237	3.431592%	\$995,161.59	\$2.665262
NEWCOMB	431,458,730	100.00%	431,458,730	3.807032%	\$1,104,039.37	\$2.558853
NORTH ELBA	3,538,538,609	100.00%	3,538,538,609	31.598552%	\$9,163,580.02	\$2.589651
NORTH HUDSON	140,995,956	79.23%	177,957,789	1.570281%	\$455,381.59	\$3.229749
SAINT ARMAND	268,266,524	100.00%	268,266,524	2.372002%	\$687,880.54	\$2.564168
SCHROON	1,107,951,231	100.00%	1,107,951,231	9.776152%	\$2,835,084.08	\$2.558853
TICONDEROGA	782,456,694	100.00%	782,456,694	6.904109%	\$2,002,191.48	\$2.558853
WESTPORT	331,124,066	100.00%	331,124,066	2.921716%	\$847,297.74	\$2.558853
WILLSBORO	558,214,481	100.00%	558,214,481	5.023036%	\$1,456,680.57	\$2.609536
WILMINGTON	455,903,804	95.00%	479,898,741	4.267917%	\$1,237,696.00	\$2.714818
GRAND TOTALS	11,154,099,838	N/A	11,333,184,942	101%	\$29,308,066	\$2.627560

TAX IMPACT ANALYSIS

TAX ON HOME WORTH \$100,000	TAX ON HOME WORTH \$200,000
\$258.94	\$517.87
\$341.20	\$682.40
\$327.81	\$655.61
\$258.30	\$516.59
\$264.62	\$529.24
\$258.92	\$517.84
\$255.89	\$511.77
\$261.59	\$523.18
\$266.53	\$533.05
\$255.89	\$511.77
\$258.97	\$517.93
\$322.97	\$645.95
\$256.42	\$512.83
\$255.89	\$511.77
\$255.89	\$511.77
\$255.89	\$511.77
\$260.95	\$521.91
\$271.48	\$542.96
AVERAGE = \$271.56	AVERAGE = \$543.12



ESSEX COUNTY

TAX RATE AND TAX LEVY COMPARISON

COUNTY WIDE ASSESSED VALUE COMPARISON

FOR FISCAL YEAR 2026 COUNTY WIDE ASSESSED VALUE:	\$11,333,184,942.0000	DOLLAR DIFFERENCE:	\$642,835,586.0000
FOR FISCAL YEAR 2025 COUNTY WIDE ASSESSED VALUE:	\$10,690,349,356.0000	PERCENT DIFFERENCE:	6.01%

TAX LEVY AND TAX RATE COMPARISON

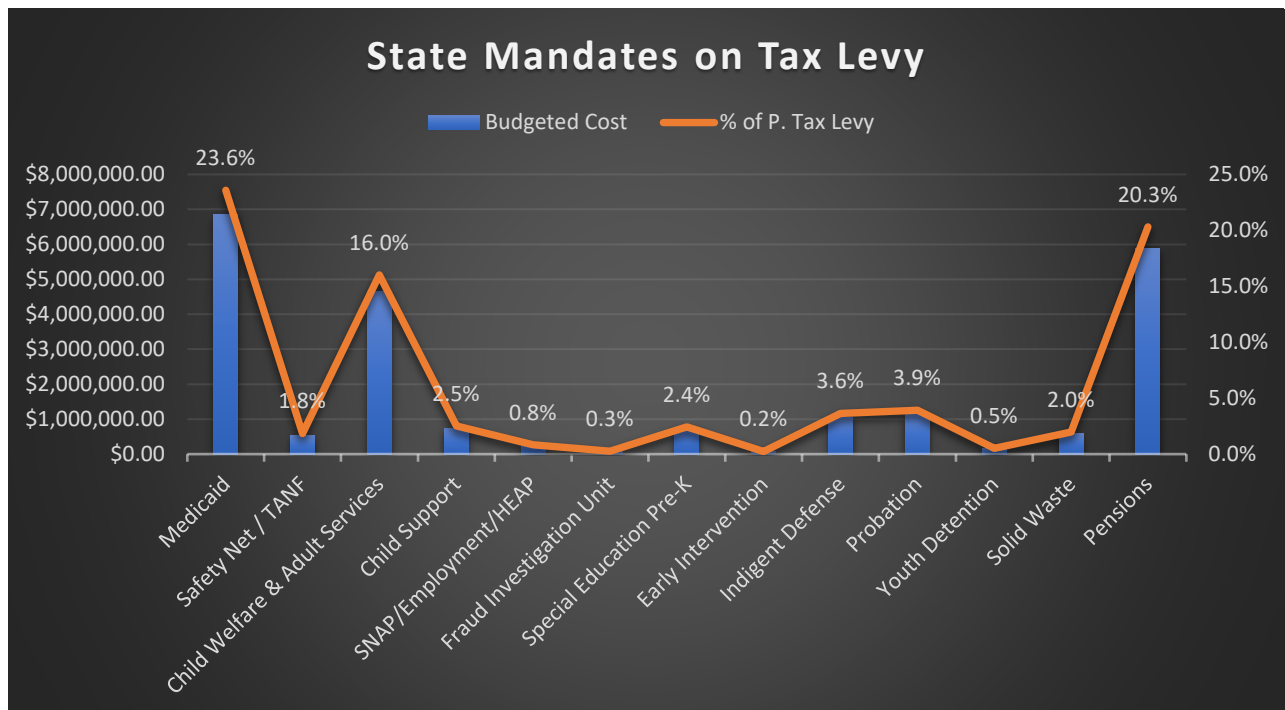
2026 RECOMMENDED TAX LEVY:	\$29,000,000.0000	2026 TAX RATE BASED UPON 2026 ASSESSED VALUE:	\$2.5589
2025 ADOPTED TAX LEVY:	\$28,372,000.0000	2025 TAX RATE BASED UPON 2025 ASSESSED VALUE:	\$2.6500
2026-25 LEVY DOLLAR DIFFERENCE:	\$628,000.0000	2026-25 TAX RATE DOLLAR DIFFERENCE:	(\$0.0911)
2026-25 LEVY PERCENT DIFFERENCE:	2.2134%	2026-25 TAX RATE PERCENT DIFFERENCE:	-3.4377%

State Mandates on Tax Levy

The Impact of Major State Mandates on the County Budget

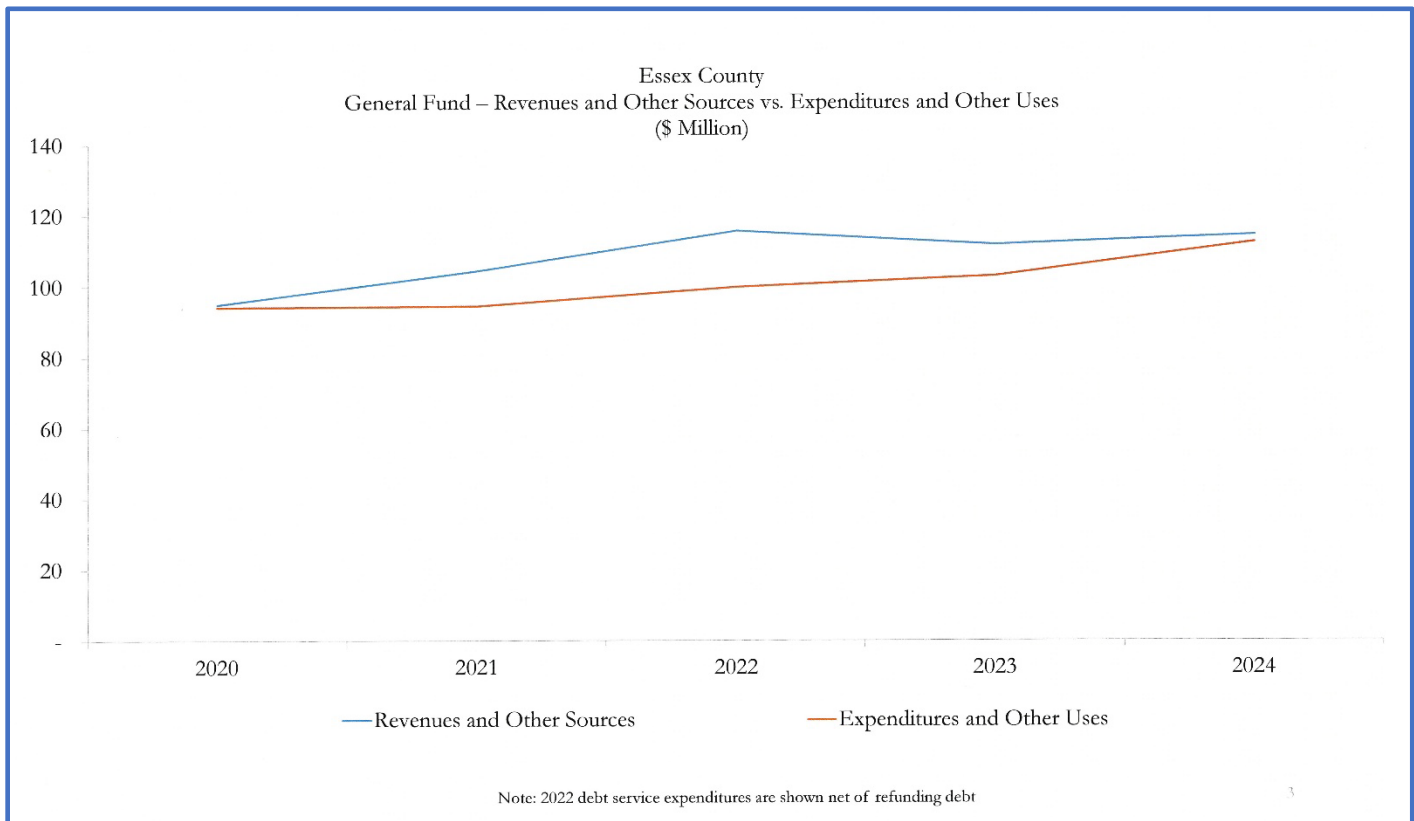
Program	2026 Budgeted Net Cost of Program	2025 Mandate as Share of Property Tax Levy
Medicaid	\$6,839,497.00	23.6%
Safety Net / TANF	\$534,045.00	1.8%
Child Welfare & Adult Services	\$4,646,648.00	16.0%
Child Support	\$734,300.00	2.5%
SNAP/Employment/HEAP	\$238,731.00	0.8%
Fraud Investigation Unit	\$78,285.00	0.3%
Special Education Pre-K	\$702,098.00	2.4%
Early Intervention	\$67,883.00	0.2%
Indigent Defense	\$1,052,132.00	3.6%
Probation	\$1,134,186.00	3.9%
Youth Detention	\$150,000.00	0.5%
Solid Waste	\$576,450.00	2.0%
Pensions	\$5,887,209.00	20.3%
Total Budgeted costs of state mandates:	\$22,641,464.00	
2026 Property Tax Levy:	\$29,000,000.00	

Mandates in Comparison to County Property Tax Levy:	78%
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EXPENDITURE GROWTH

- Per a recent audit by Independent Auditor Group, DRESCHER & MALECKI, Essex County's Expenditures continue to **INCREASE** at a faster rate than our Revenues.





BUDGET SUMMARY

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved	2026 Requested	2026 Recommended	2026 Change Percentage
APPROPRIATIONS								
GENERAL FUND	97,608,875	102,162,708	108,704,280	112,127,102	114,619,793	119,618,398	119,976,306	4.67%
SELF INSURANCE-UNEMPLOY	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
SELF INSURANCE-WORKER'S COMP	1,484,968	1,413,495	1,363,115	1,363,728	1,341,794	1,351,992	1,351,992	0.76%
SELF INSURANCE -PHARMACY PLAN	3,793,174	3,888,618	3,888,618	3,888,618	4,305,074	5,412,458	5,412,458	25.72%
SEF INSURANCE-FIRE AND AMBULANCE	450,000	450,000	450,000	450,000	450,000	450,000	450,000	0.00%
COUNTY ROAD FUND	13,665,133	14,976,863	17,832,871	17,879,276	18,019,000	17,865,588	17,921,601	-0.54%
ROAD MACHINERY FUND	3,480,782	2,628,565	3,024,670	3,053,349	3,227,058	3,177,765	3,367,864	4.36%
CAPITAL PROJECT	500,000	710,072	1,038,011	1,843,623	563,746	295,070	295,070	-47.66%
DEBT SERVICE	0	0	0	500,000	0	0	0	0.00%
SOLID WASTE	1,612,594	1,757,315	1,803,778	1,846,809	1,990,950	1,965,450	1,965,450	-1.28%
	=====	=====	=====	=====	=====	=====	=====	=====
	122,620,526	128,012,636	138,130,343	142,977,506	144,542,415	150,161,720	150,765,740	4.31%
LESS: INTERFUND TRANSFERS								
GENERAL FUND	0	0	0	500,000	0	0	0	0.00%
COUNTY ROAD FUND	9,183,849	9,832,948	9,610,273	9,914,588	10,049,042	9,846,617	9,902,205	-1.46%
ROAD MACHINERY FUND	1,341,816	1,498,238	1,817,820	1,884,499	2,053,208	2,003,915	2,194,014	6.86%
ENTERPRISE LANDFILL	916,594	983,315	671,778	616,809	572,450	576,450	576,450	0.70%
DEBT SERVICE	0	0	0	0	0	0	0	0.00%
CAPITAL FUND	500,000	0	0	500,000	50,000	0	0	-100.00%
	=====	=====	=====	=====	=====	=====	=====	=====
	11,942,259	12,314,501	12,099,871	13,415,897	12,724,700	12,426,982	12,672,669	-0.41%
TOTAL APPROPRIATIONS	110,678,267	115,698,135	126,030,472	129,561,609	131,817,715	137,734,738	138,093,071	4.76%
REVENUES								
GENERAL FUND	72,145,392	76,403,009	82,869,404	85,121,940	84,740,429	87,716,966	88,765,669	4.75%
SELF INSURANCE PHARMACY	3,793,174	3,888,618	3,888,618	3,888,618	4,305,074	5,412,458	5,412,458	25.72%
SELF INSURANCE -UNEMPLOYMENT	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
SELF INSURANCE-WORKER'S COMPENSATION	1,484,968	1,413,495	1,363,115	1,363,728	1,341,794	1,351,992	1,351,992	0.76%
SEF INSURANCE-FIRE AND AMBULANCE	450,000	450,000	450,000	450,000	450,000	450,000	450,000	0.00%
COUNTY ROAD FUND	13,165,133	14,976,863	17,832,871	17,879,276	18,019,000	17,866,013	17,921,601	-0.54%
ROAD MACHINERY FUND	3,230,782	2,628,565	3,024,670	3,053,349	3,227,058	3,177,765	3,367,864	4.36%
SOLID WASTE	1,612,594	1,757,315	1,803,778	1,846,809	1,990,950	1,965,450	1,965,450	-1.28%
DEBT SERVICE	0	0	0	0	0	0	0	0.00%
CAPITAL PROJECTS	500,000	710,072	1,038,011	1,843,623	563,746	295,070	295,070	-47.66%
	=====	=====	=====	=====	=====	=====	=====	=====
	96,407,043	102,252,937	112,295,467	115,472,344	114,663,051	118,260,713	119,555,103	4.27%
LESS: INTERFUND TRANSFERS								
	11,942,259	12,314,501	12,099,871	13,415,897	12,724,700	12,426,982	12,672,669	-0.41%
TOTAL REVENUES	84,464,784	89,938,436	100,195,596	102,056,448	101,938,351	105,833,731	106,882,434	4.85%
NET	26,213,483	25,759,699	25,834,876	27,505,162	29,879,364	31,901,007	31,210,637	4.46%
APPROPRIATED SURPLUS								
REVENUE GENERAL FUND	1,463,483	1,194,699	734,876	1,605,162	1,507,364	2,901,007	2,210,637	46.66%
REVENUE E911	0	0	0	0	0	0	0	0.00%
REVENUE HORACE NYE FUND	0	0	0	0	0	0	0	0.00%
REVENUE COUNTY ROAD FUND	500,000	0	0	0	0	0	0	0.00%
REVENUE CAPITAL FUND	0	0	0	0	0	0	0	0.00%
REVENUE SELF INSURANCE PHARMACY	0	0	0	0	0	0	0	0.00%
REVENUE ROAD MACHINERY FUND	250,000	0	0	0	0	0	0	0.00%
	=====	=====	=====	=====	=====	=====	=====	=====
	2,213,483	1,194,699	734,876	1,605,162	1,507,364	2,901,007	2,210,637	46.66%
TAX LEVY	24,000,000	24,565,000	25,100,000	25,900,000	28,372,000	29,000,000	29,000,000	2.21%



DEPARTMENT PERCENTAGE OF BUDGET

2026 Proposed Property Tax Levy : \$29,000,000

2026 Budgeted Gap: \$2,210,637

2026 Total Net: \$31,210,637

Department Number	Department Name	Budgeted Net	% of Total Net
A1010	BOARD OF SUPERVISORS	\$978,810	3.14%
A1040	CLERK OF THE BOARD	\$248,706	0.80%
A1135	WITNESS FEES	\$2,000	0.01%
A1165	DISTRICT ATTORNEY	\$1,300,872	4.17%
A1166	SPECIAL PROSECUTION	\$0	0.00%
A1170	PUBLIC DEFENDER	\$782,585	2.51%
A1171	DEFENSE OF INDIGENTS	\$1,052,132	3.37%
A1172	HURRELL-HARRING GRANT	\$0	0.00%
A1173	CONFLICT DEFENDER	\$0	0.00%
A1174	OFFICE OF ASSIGNED COUNSEL	\$0	0.00%
A1180	JUSTICES AND CONSTABLES	\$1,000	0.00%
A1185	CORONERS	\$280,898	0.90%
A1230	COUNTY MANAGER	\$919,426	2.95%
A1320	AUDITOR	\$242,112	0.78%
A1325	TREASURER	(\$129,126)	-0.41%
A1355	REAL PROP	\$929,675	2.98%
A1362	TAX ADVERTISING	\$15,000	0.05%
A1364	PROP ACQUIRED FOR TAXES	\$100,000	0.32%
A1410	COUNTY CLERK	(\$996,211)	-3.19%
A1411	MOTOR VEHICLE	\$195,767	0.63%
A1420	COUNTY ATTORNEY	\$737,715	2.36%
A1430	PERSONNEL	\$487,728	1.56%
A1450	BOARD OF ELECTIONS	\$749,361	2.40%
A1460	RECORDS MANAGEMENT	\$101,300	0.32%
A1620	DPW	\$16,564,243	53.07%
A1660	MAIL & SUPPLY	\$83,184	0.27%
A1670	CENTRAL PRINTING	\$83,473	0.27%
A1680	INFORMATION SYSTEMS DEPT	\$1,884,197	6.04%
A1900	ASSORTED/UNALLOCATED	(\$71,764,576)	-229.94%
A1910	UNALLOCATED/UNCLASSIFIED	\$50,000	0.16%
A1920	MUNI ASSOC CONTRACT EXP	\$39,685	0.13%
A1985	SALES TAX PAID TO TOWNS	\$2,523,541	8.09%



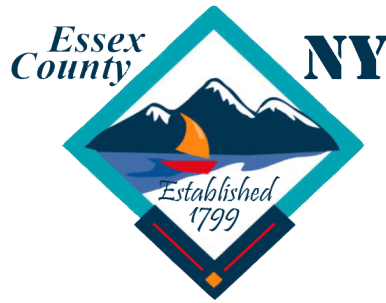
DEPARTMENT PERCENTAGE OF BUDGET

2026 Proposed Property Tax Levy : \$29,000,000

2026 Budgeted Gap: \$2,210,637

2026 Total Net: \$31,210,637

Department Number	Department Name	Budgeted Net	% of Total Net
A1990	CONTINGENT ACT TRANSFERS	\$200,000	0.64%
A2490	EDUCATION	\$2,078,700	6.66%
A2960	PRESCHOOL	\$702,098	2.25%
A3020	COMMUNICATIONS	\$1,611,454	5.16%
A3110	SHERIFF	\$3,662,277	11.73%
A3140	PROBATION	\$1,134,186	3.63%
A3150	COUNTY JAIL	\$7,030,513	22.53%
A3315	STOP DWI	\$0	0.00%
A3410	FIRE DEPT/COORDINATOR	\$39,289	0.13%
A3625	TRAFFIC SAFETY	\$0	0.00%
A3640	EMERGENCY SERVICES/DIS PR	\$426,195	1.37%
A3645	HOMELAND SECURITY	(\$247)	0.00%
A3900	OTHER SAFETY EXPENSES	\$196,354	0.63%
A3989	SAFETY OFFICER	\$135,979	0.44%
A4010	PUBLIC HEALTH	\$1,772,077	5.68%
A4082	WIC	\$11,511	0.04%
A4250	ALCOHOL ADDICTION CONTROL	\$80,000	0.26%
A4320	MENTAL HEALTH PROGRAMS	\$645,546	2.07%
A4322	MENTAL HLTH CONTRACT SERV	\$225,000	0.72%
A4530	NURSING HOME	\$1,205,964	3.86%
A4540	EMERGENCY MEDICAL SERVICE	\$2,625,554	8.41%
A4541	EMS CONSOLIDATION	\$0	0.00%
A4611	EMPLOYEE ASSISTANCE PRGM	\$2,100	0.01%
A4989	N C HELICOPTER EXPENSES	\$0	0.00%
A5615	JOINT AIRPORT	\$10,000	0.03%
A5627	MEDICAL TRANSPORTATION	\$0	0.00%
A5630	PUBLIC TRANSPORTATION	\$0	0.00%
A6010	SOCIAL SERVICES	\$12,877,046	41.26%
A6410	TOURISM	\$69,394	0.22%
A6420	PROMOTION OF INDUSTRY	\$237,582	0.76%
A6510	VETERANS SERVICES	\$129,538	0.42%
A6610	SEALER OF WGHTS & MEASURE	\$15,189	0.05%



DEPARTMENT PERCENTAGE OF BUDGET

2026 Proposed Property Tax Levy : \$29,000,000

2026 Budgeted Gap: \$2,210,637

2026 Total Net: \$31,210,637

Department Number	Department Name	Budgeted Net	% of Total Net
A6772	OFFICE FOR AGING	\$2,036,105	6.52%
A6790	ECONOMIC ASSISTANCE	\$0	0.00%
A6989	CDBG GRANTS	\$0	0.00%
A7180	SNOWMOBILE TRAIL	\$0	0.00%
A7310	YOUTH BUREAU	\$131,969	0.42%
A7410	CLINTON ESSEX FRANK EXP	\$32,335	0.10%
A7510	HISTORIAN	\$37,500	0.12%
A8020	COMMUNITY RESOURCES	\$579,752	1.86%
A8735	WATERSHED PROT DIST MISC	\$215,354	0.69%
A8751	ESSEX COUNTY AG SOCIETY	\$18,500	0.06%
A8752	CORNELL COOPERATIVE EXT	\$422,297	1.35%
A8790	GEN & NAT RESOURCES EXP	\$3,000	0.01%
A8989	MISC HOME & COMMUNITY	\$12,000	0.04%
A9060	EMPLOYEE BENEFITS-UNALLOC	\$4,135,031	13.25%
A9700	DEBT SERVICE	\$0	0.00%
A9701	DEBT SERVICE PRINCIPAL	\$0	0.00%

TOTAL BUDGET GAP: \$2,210,637

Less Applied Fund Balance: (\$2,210,637)

Total: \$0

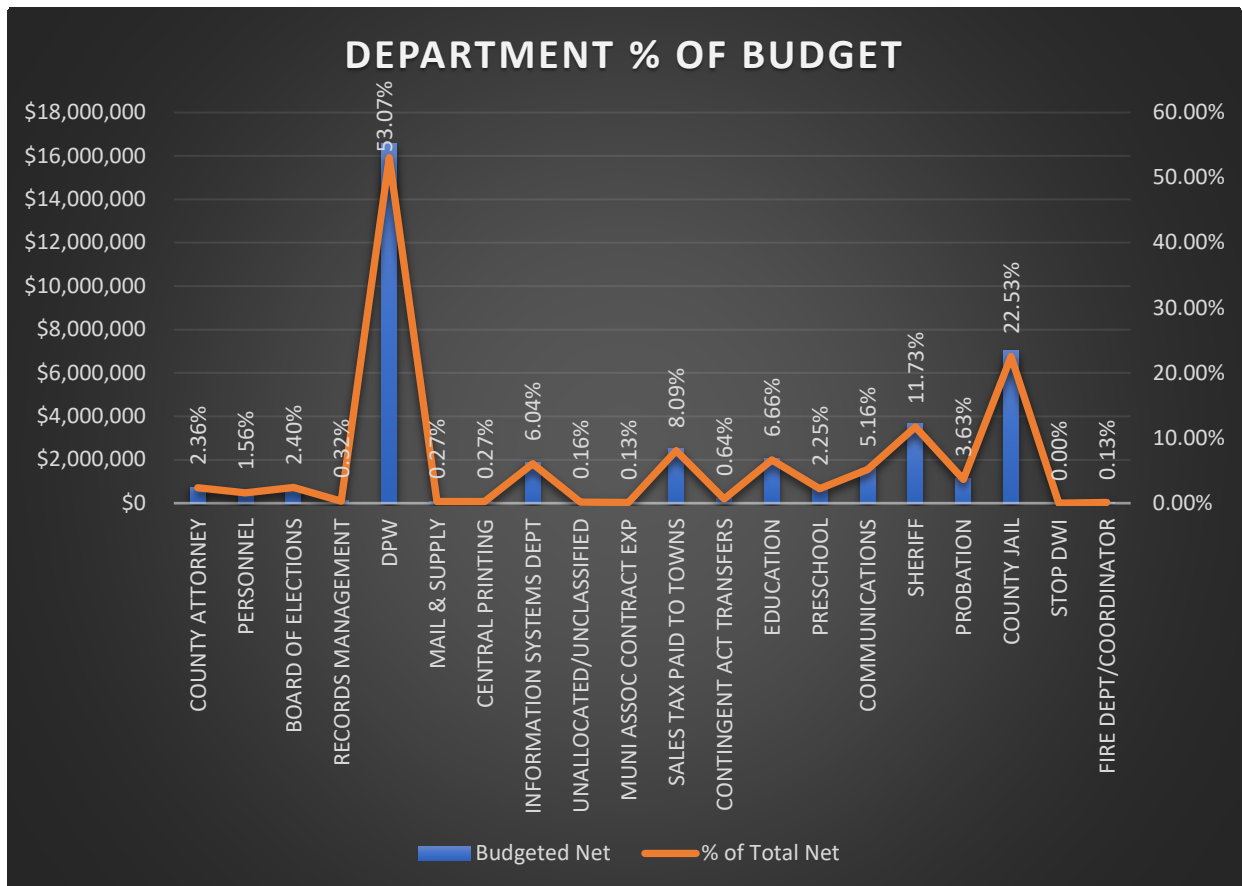
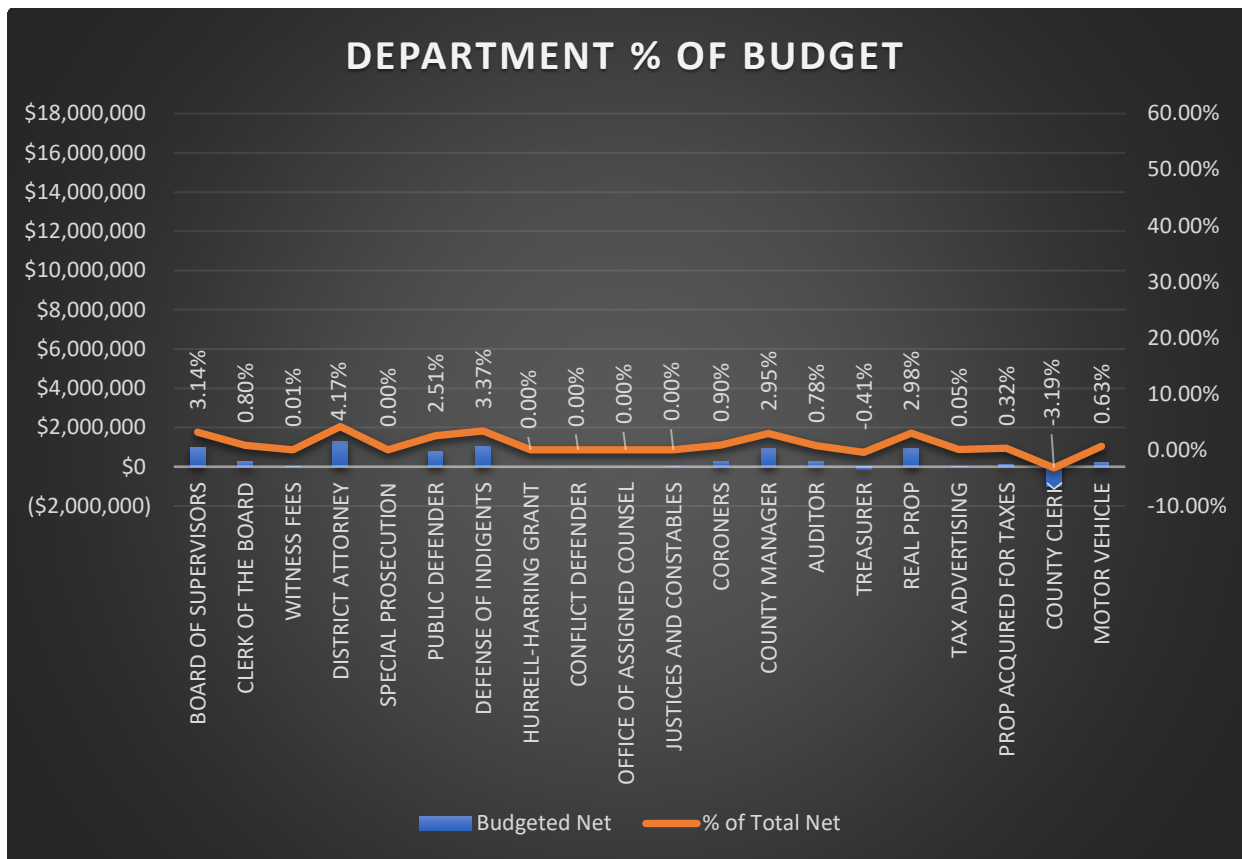
NET COST - MANDATED SERVICES: \$42,481,225

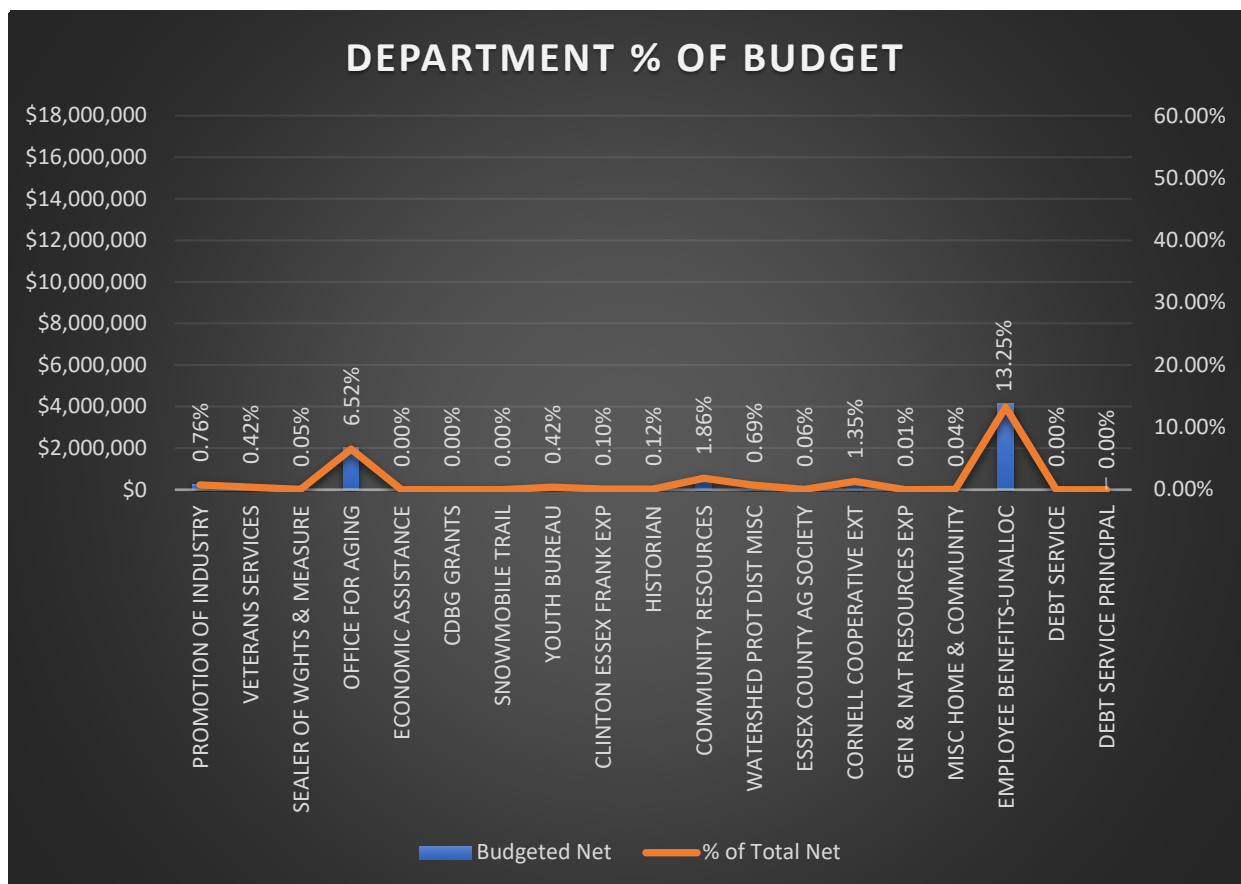
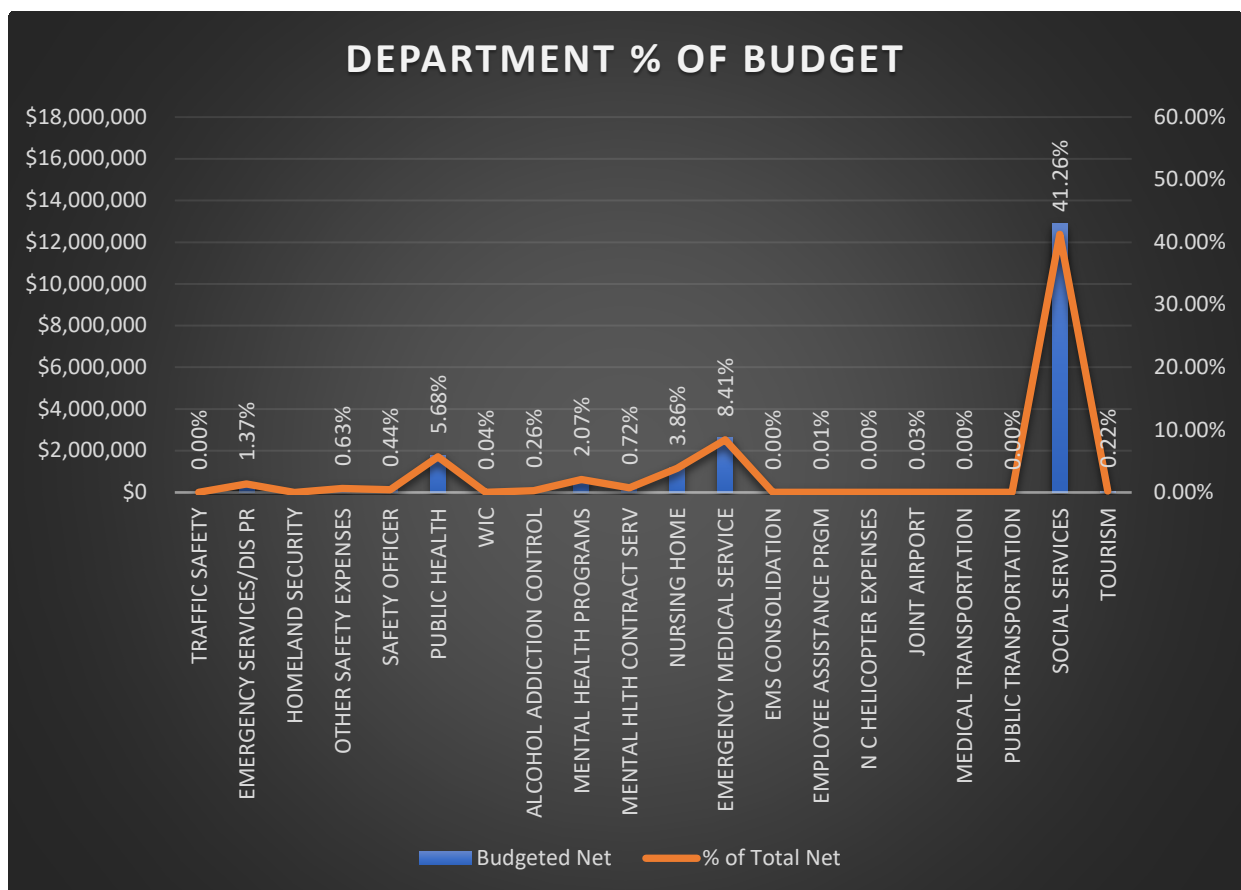
NET COST - NON-MANDATED SERVICES: \$31,129,236

TOTAL NET COSTS: \$73,610,461

LESS UNDEFINED REVENUE: (\$71,399,824)

TOTAL BUDGET GAP: \$2,210,637







MAJOR INCREASES AND DECREASES

	2025	2026	Variance Inc/(Dec)
Appropriations			
Wages (Includes EMS Grant)	34,740,928	36,894,585	2,153,657
Health Insurance	13,312,505	14,586,704	1,274,199
FICA	2,461,475	2,587,545	126,070
Retirement	4,684,961	5,880,805	1,195,844
Capital Reserve for County Road	500,000	500,000	0
Building and Equipment	5,439,556	6,052,932	613,376
General Insurance	522,665	612,248	89,583
Worker's Compensation	733,138	727,494	-5,644
DSS - FMAP	6,741,933	6,839,497	97,564
DSS - Daycare	450,000	650,000	200,000
Debt Service	3,206,119	763,275	-2,442,844
Sales Tax Distribution Towns	2,445,416	2,523,541	78,125
Assigned Counsel	1,318,344	1,387,132	68,788
EMS Stabilization	0	1,248,000	1,248,000
MH Contracts	3,149,188	3,829,706	680,518
Self Insurance Pharmacy Costs	4,305,074	5,412,458	1,107,384
OFA Unmet Needs	85,000	227,430	142,430
State Interoperability Communications Grant	1,482,964	710,816	-772,148
MH Court Ordered Confinement	360,787	225,000	-135,787
All Other Contractual	45,877,662	46,433,903	556,241
Total Appropriations	131,817,715	138,093,071	6,275,356

Est. Revenues			(Inc)/Dec
SALES TAX	39,126,666	40,376,666	1,250,000
Interest on RPT	1,600,000	1,600,000	0
Mortgage Tax	1,400,000	1,500,000	100,000
MH Patient Fees	2,623,187	2,623,187	0
Emergency Medical Services	1,000,067	1,124,295	124,228
State Aid- All	23,023,835	24,583,863	1,560,028
Federal Aid County Wide	9,159,615	9,539,395	379,780
Prisoner Revenue	300,000	400,000	100,000
All Other Revenue	23,704,981	25,135,029	1,430,048
Total Increase in Estimated Revenues	101,938,351	106,882,434	4,944,083

Net Increase in County cost **\$1,331,273**



ESSEX COUNTY DEBT

	Remaining Balance	Year of Maturity
BONDS		
Bridge Bond - 15 yr payback - (Aprox. \$757,000 budgeted annually)	\$4,105,000.00	2031

Debt Snapshot Over a 10 Year Period:



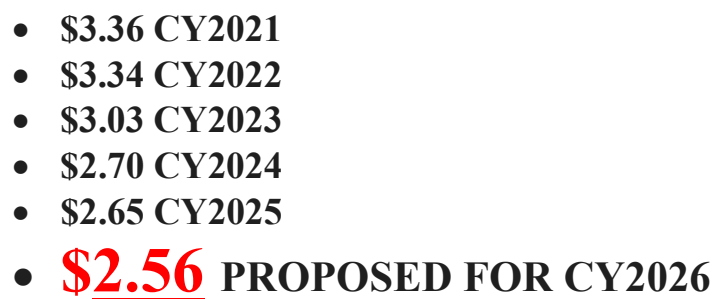


Essex County Budget Forms 2026 CONTRACT AGENCIES

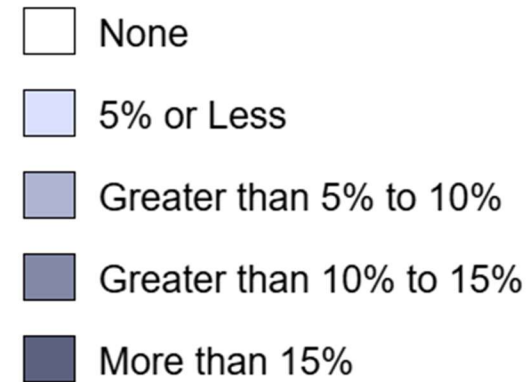
APPROVED AND RECOMMENDED VARIANCES

PAGE: 1 OF: 1

CONTRACT AGENCIES	2022 APPROVED	2023 APPROVED	2024 APPROVED	2025 APPROVED	2026 REQUESTED	2026 RECOMMENDED	DOLLAR DIFFERENCE 2026 REQUESTED VS 2026 RECOMMENDED
ADIRONDACK REGIONAL AIRPORT	\$8,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$25,000.00	\$10,000.00	(\$15,000.00)
ADIRONDACK FILM SOCIETY	\$18,500.00	\$22,500.00	\$22,500.00	\$23,500.00	\$35,000.00	\$23,500.00	(\$11,500.00)
ARTS COUNCIL	\$20,000.00	\$30,000.00	\$35,000.00	\$36,400.00	\$51,600.00	\$36,400.00	(\$15,200.00)
BRASS				\$4,000.00	\$10,000.00	\$4,000.00	(\$6,000.00)
CEF LIBRARY	\$24,990.00	\$28,200.00	\$29,610.00	\$30,794.00	\$32,335.00	\$32,335.00	\$0
CORNELL COOPERATIVE EXTENSION	\$273,050.00	\$324,700.00	\$345,700.00	\$359,528.00	\$379,528.00	\$412,297.00	\$32,769.00
HARVEST FESTIVAL			\$15,000.00	\$15,000.00	\$10,000.00	\$10,000.00	\$0
ESSEX COUNTY AG SOCIETY	\$0.00	\$17,500.00	\$17,500.00	\$18,500.00	\$18,500.00	\$18,500.00	\$0
ESSEX COUNTY FISH & GAME	\$3,000.00	\$3,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$3,000.00	(\$1,000.00)
ESSEX COUNTY HISTORICAL SOCIETY	\$32,000.00	\$36,000.00	\$36,000.00	\$37,440.00	\$37,500.00	\$37,500.00	\$0
ESSEX COUNTY LANDBANK				\$50,000.00	\$0	\$0	\$0
ESSEX COUNTY SOIL & WATER	\$111,233.00	\$161,233.00	\$171,233.00	\$178,083.00	\$196,934.00	\$215,354.00	\$18,420.00
LITERACY VOLUNTEERS	\$10,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0
PENFIELD MUSEMUM	\$5,000.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0
RSVP	\$9,500.00	\$11,000.00	\$12,000.00	\$12,000.00	\$10,000.00	\$10,000.00	\$0
STEVENSON SOCIETY - ROBERT LOUIS	\$900.00	\$567.00	\$455.00	\$1,994.00	\$2,550.00	\$1,994.00	(\$556.00)
VETERAN'S MEMORIAL TRIP	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0
TOTALS	\$531,173.00	\$679,200.00	\$731,498.00	\$814,739.00	\$847,447.00	\$849,380.00	\$1,933.00



- 0% CY2020
- 0% CY2021
- 0% CY2022
- 0% CY2023
- 0% CY2024
- 0% CY2025





Essex County 2026 Tentative Budget Personnel Changes

- Red indicates an Increase to the Budget
- Blue indicates a Reduction to the Budget

Total Increases :	\$368,952.23
Total Reductions :	(\$806,651.00)
Net Change to 2026 Budget:	(\$437,698.77)

Department: Real Property

Position	Action Requested	Additional Cost/Savings
Tax Services Aide/Data Collector	Re-class	\$12,416.00
Tax Services Aide/Data Collector	Re-class	\$3,673.00
	Total Impact	\$16,089.00

Notes: The re-classification of two positions is part of the succession planning. This allows for valuation and data collection to be performed by the same person.

Department: Information Technology

Position	Action Requested	Additional Cost/Savings
Sr. Computer Programmer	Re-class	\$3,275.23
	Total Impact	\$3,275.23

Notes: Current employee who is receiving a promotion to a higher level based on the work they are performing.

Department: County Attorney

Position	Action Requested	Additional Cost
Assistant County Attorney	Increase salary	\$27,106.00
	Total Impact	\$27,106.00

Notes: Adjusting salary for Assistant County Attorney as part of the succession plan for the County Attorney.

Department: County Manager

Position	Action Requested	Additional Cost
Accountant Trainee	Re-class	\$18,022.00
	Total Impact	\$18,022.00

Notes: This position is part of the Succession Plan for the retirement of our County CPA. The Trainee position was for one year.

Department: Mental Health

Position	Action Requested	Additional Cost/Savings
Senior Receptionist	Re-class	\$5,406.00
	Total Impact	\$5,406.00

Notes: This position is part of the succession plan for the retirement of the Deputy Director of Administrative Services.

Department: County Clerk

Position	Action Requested	Additional Cost/Savings
Recording Clerk	Re-class	(\$1,845.00)
	Total Impact	(\$1,845.00)

Notes: Reclassify vacant Recording Clerk to Records Management Clerk.

Department: Social Services

Position	Action Requested	Additional Cost/Savings
DSS Attorney	Increase salary	\$16,115.00
Caseworker	Abolish	(\$56,310.00)
Services Coordinator	Abolish	(\$95,398.00)
DSS Security PT	Abolish	(\$32,193.00)
DSS Security PT	Abolish	(\$32,193.00)
Increased 52 positions to 37.5hrs		\$207,038.00
	Total Impact	\$7,059.00

Notes: Increase salary for DSS Attorney to account for caseload. Abolishing 2 vacant positions that they are not looking to fill. Also abolishing 2 PT Security guards as this will now be filled with a Sheriff Deputy. Increased some positions to 37.5 hours per week.

Department: Sheriff

Position	Action Requested	Additional Cost/Savings
Deputy Sheriff	Create position	\$89,159.00
PT Cook	Abolish	(\$14,842.00)
	Total Impact	\$74,317.00

Notes: This position is to provide security to the county complex. This will be a contract with DSS. Abolishing a PT cook that has been vacant.

Department: Health Department

Position	Action Requested	Additional Cost
RN Case Manager	Abolish	(\$71,886.00)
Supervising PH Nurse	Abolish	(\$79,014.00)
Deputy Director	Stipend Position	\$5,000.00
	Total Impact	(\$145,900.00)

Notes: The Health Department will be abolishing two vacant RN positions, one full-time and one part-time. The Health Department Director would like to create a deputy director position to ensure continuity in the absence of the Director.

Department: Transportation

Position	Action Requested	Additional Cost
Senior Account Clerk	Re-class	\$9,006.00
3 Part-Time Bus Drivers	Re-activate	\$67,455.00
Part-Time Bus Driver Trainee	Create Position	\$20,536.00
Head Bus Driver	Re-activate	\$80,897.00
	Total Impact	\$177,894.00

Notes: The County Transportation Coordinator would like to promote the current Senior Account Clerk to Confidential Secretary to Transportation Coordinator to assist in administrative duties. The part-time drivers & Head Bus driver were inactivated in 2025, but would like to re-activate for 2026. Department Head would like to create a Trainee position to help get the necessary credentials needed for a potential new bus driver.

Department: Emergency Services

Position	Action Requested	Additional Cost
Call Taker/Dispatcher	Re-class	\$5,863.00
Call Taker/Dispatcher	Re-class	\$5,863.00
Paramedic Driver	Abolish	(\$98,239.00)
AEMT Driver	Abolish	(\$90,815.00)
	Total Impact	(\$177,328.00)

Notes: Emergency Services would like to promote 2 Dispatchers to Senior Dispatchers as required to be in compliance with PSAP. They would also like to abolish a Paramedic and AEMT position anticipating the new EMS Consolidation plan.

Department: Department of Public Works

Position	Action Requested	Additional Cost/Savings
PT Building Maintenance Helper	Abolish	(\$26,218.00)
	Total Impact	(\$26,218.00)

Notes: Removal of part-time position that is not needed.

Department: Weights & Measures

Position	Action Requested	Additional Cost/Savings
Occupancy Tax	Increase salary	\$3,029.00
	Total Impact	\$3,029.00

Notes: Increased wages for Occupancy Tax paid by ROOST.

Department: District Attorney

Position	Action Requested	Additional Cost/Savings
Vacant ADA	Increase salary	\$11,679.00
Vacant ADA	Increase salary	\$25,076.00
	Total Impact	\$36,755.00

Notes: Increased salaries for vacant Assistant District Attorney positions.

Department: County Wide

Position	Action Requested	Additional Cost/Savings
42 Vacant positions	Decrease benefits	(\$455,360.00)
	Total Impact	(\$455,360.00)

Notes: Funded all vacant full-time positions with a 2 person plan rather than a family plan.
(Family Plan = \$33,316.00; 2 Person = \$22,474.08)